

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

June 2015

SUMMARY

Total Taxes this Month:	\$	5,296,619
Compared to Last Year:		4,955,908
Percentage change:		6.9 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

June 2015

Overview

Month of June: Total Sales and Use Tax for the month of June increased overall by 6.9% compared to last year. Current Sales Tax collection increased by 4.6% and current Use Tax collection increased by 27.7%.

Year to Date: Total Sales and Use Tax through June increased by 0.4% for 2015. The Sales Tax component increased by 1.1% and the Use Tax component decreased by 2.5%.

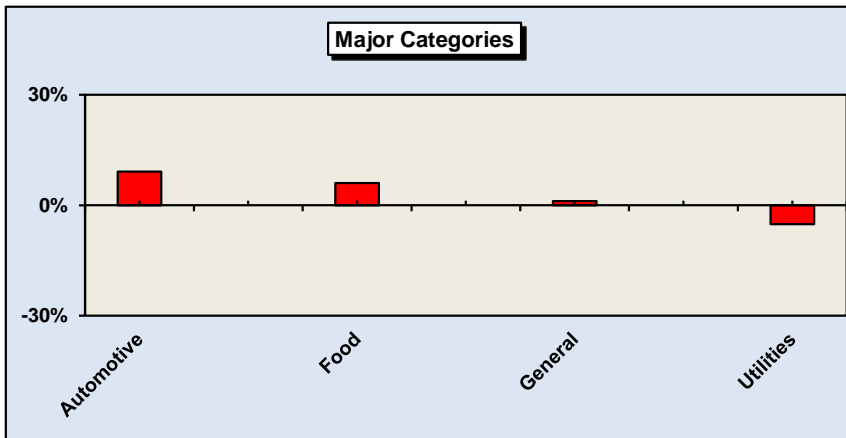
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2014-2015 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2014 to 2015 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

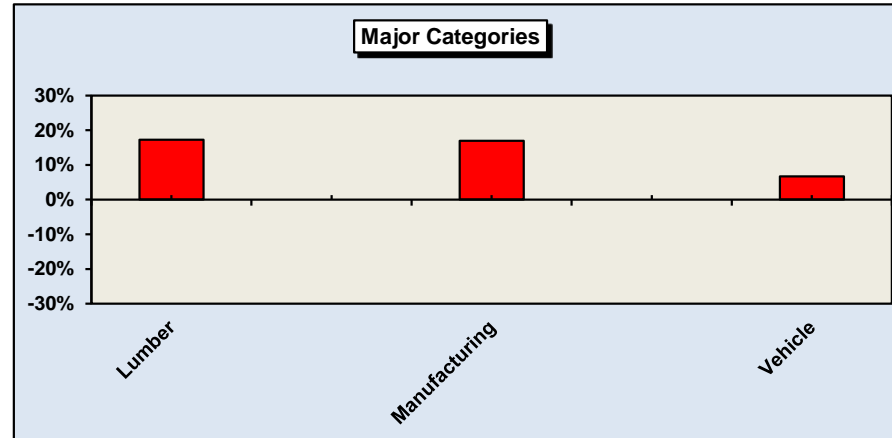
Sales Tax Activity

The *Automotive, Food, and General* categories showed increases of 9.1%, 6.0%, and 1.1%, while the *Utilities* category showed a decrease of 5.2% when compared to 2014 year to date.



Use Tax Activity

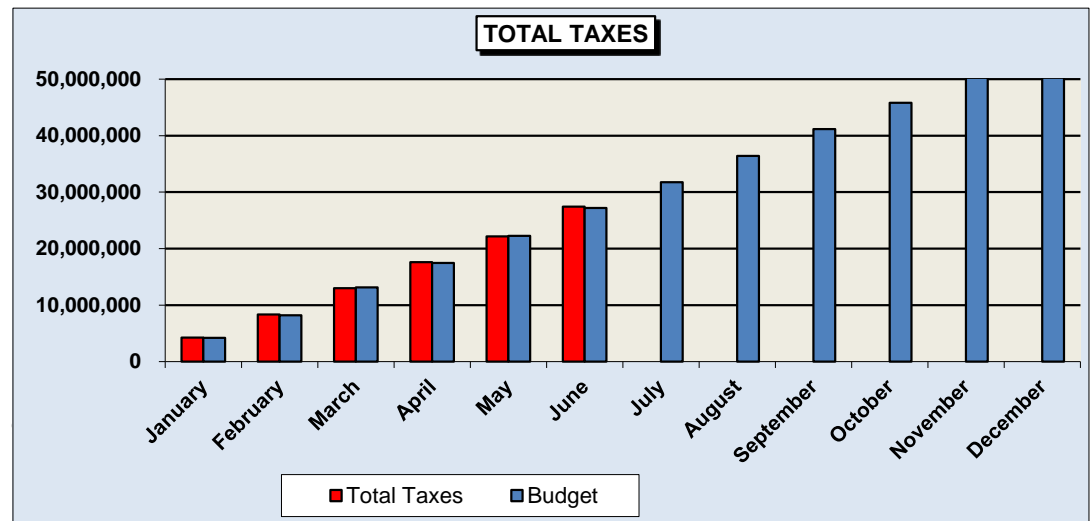
The *Lumber, Manufacturing and Vehicle* categories showed increases of 17.3%, 17.0%, and 6.7% when compared to 2014 year to date.



SALES & USE TAX - BUDGET TO ACTUAL

June
2015

	Sales & Use 2015 BUDGET	Cumulative Sales & Use 2015 BUDGET	Cumulative % of 2015 Budget	Sales Tax 2015 ACTUAL	Use Tax 2015 ACTUAL	Total 2015 ACTUAL
January	4,185,470	4,185,470	7.4	3,435,918	810,441	4,246,359
February	4,037,238	8,222,708	14.5	3,334,622	759,251	4,093,873
March	4,905,819	13,128,528	23.2	3,959,011	676,382	4,635,393
April	4,323,680	17,452,208	30.8	3,695,897	916,337	4,612,234
May	4,786,948	22,239,156	39.2	3,920,706	645,823	4,566,530
June	4,974,930	27,214,087	48.0	4,356,615	940,004	5,296,619
July	4,544,485	31,758,571	56.0			-
August	4,637,111	36,395,683	64.2			-
September	4,772,339	41,168,021	72.7			-
October	4,624,368	45,792,389	80.8			-
November	4,543,538	50,335,927	88.8			-
December	6,330,209	56,666,136	100.0			-
Total	\$ 56,666,136			\$ 22,702,770	4,748,238	27,451,008



Note: Monthly budgets are based on 5 years of historical trend.

Revenue Growth Per Fund / Current Year to Previous Year June 2015

	2014 YTD Sales Tax	2014 YTD Use Tax	2014 YTD Total	2015 YTD Sales Tax	2015 YTD Use Tax	2015 YTD Total	Sales Tax % Change 2014 - 2015	Use Tax % Change 2014 - 2015	Total % Change 2014 - 2015	% Change needed to reach budget
General Fund	13,716,538	641,113	14,357,651	13,864,287	808,433	14,672,719	1.1%	26.1%	2.2%	1.53%
PIF Fund	-	2,333,890	2,333,890	-	2,091,254	2,091,254	n/a	-10.4%	-10.4%	-4.80%
Other Funds	8,744,294	1,896,565	10,640,859	8,838,483	1,848,551	10,687,034	1.1%	-2.5%	0.4%	0.71%
All Funds Total	22,460,832	4,871,569	27,332,401	22,702,770	4,748,238	27,451,008	1.1%	-2.5%	0.4%	0.71%
Budgeted Increase							0.1%	3.6%	0.71%	

General Fund

For 2014, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 21.55% of the use tax to the General Fund. For 2015 the allocation of use tax to the General Fund increased to 27.88%. The result after six months is that the General Fund share of revenue from sales and use tax is up by 2.2%. The increase necessary to reach the 2015 budget is 1.53%.

Public Improvement Fund

For 2014, the City's financial policy allocated 78.45% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2015 the allocation changed to 72.12%. After six months, the PIF decreased by 10.4%, which is below the 4.8% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2015, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds do not reach 0.71% they will not meet budget, they currently show an increase of 0.4%.

SALES AND USE TAX

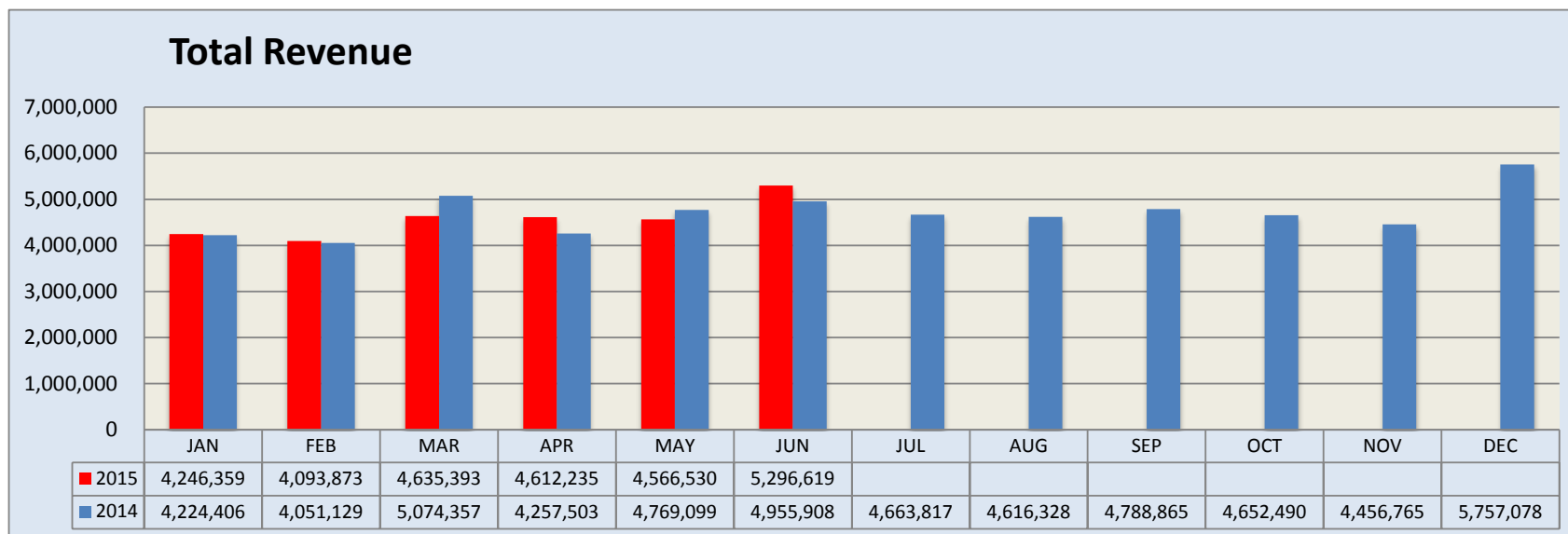
June

2015

ACCOUNT GROUPS

GRAND TOTALS

	June 2015	June 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	9,086	8,738	348	9,086	8,738	348
Net Taxable Sales	133,752,856	129,842,749	3.0 %	696,454,133	686,624,152	1.4 %
Net Sales Tax	4,320,144	4,129,453	4.6 %	22,318,508	21,961,411	1.6 %
Delinquent Sales Tax	30,401	77,630	-	338,483	341,744	-
Use Tax	939,127	735,328	27.7 %	4,720,801	4,604,994	2.5 %
Delinquent Use Tax	877	0	-	27,437	266,574	-
Other Revenue*	6,070	13,497	-	45,780	157,679	-
Total Revenue	5,296,619	4,955,908	6.9 %	27,451,009	27,332,402	0.4 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

June

2015

ACCOUNT GROUPS

01000 Apparel

	June 2015	June 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	81	87	(6)	81	87	(6)
Net Taxable Sales	2,728,936	2,321,807	17.5 %	12,390,913	11,673,379	6.1 %
Net Sales Tax	88,915	73,763	20.5 %	403,282	376,853	7.0 %
Delinquent Sales Tax	0	1,878	-	0	1,878	-
Use Tax	196	292	(32.9) %	6,812	2,855	138.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	598	241	-	666	583	-
Total Revenue	89,709	76,174	17.8 %	410,760	382,169	7.5 %
% of Total Revenue	1.7 %	1.5 %	0.2 %	1.5 %	1.4 %	0.1 %

02000 Automotive

Active Accounts	316	306	10	316	306	10
Net Taxable Sales	11,634,564	9,653,849	20.5 %	59,880,951	55,234,500	8.4 %
Net Sales Tax	378,006	310,908	21.6 %	1,942,990	1,780,929	9.1 %
Delinquent Sales Tax	520	2,648	-	5,169	9,362	-
Use Tax	2,812	3,106	(9.5) %	20,654	20,030	3.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	2,183	3,147	-
Total Revenue	381,338	316,662	20.4 %	1,970,996	1,813,468	8.7 %
% of Total Revenue	7.2 %	6.4 %	0.8 %	7.2 %	6.6 %	0.6 %

03000 Food

Active Accounts	496	481	15	496	481	15
Net Taxable Sales	44,425,263	41,417,639	7.3 %	247,341,378	232,156,638	6.5 %
Net Sales Tax	1,427,636	1,345,806	6.1 %	7,972,606	7,521,467	6.0 %
Delinquent Sales Tax	21,948	2,874	-	96,391	46,422	-
Use Tax	7,424	9,668	(23.2) %	54,898	79,047	(30.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	3,054	0	-	22,855	17,273	-
Total Revenue	1,460,062	1,358,348	7.5 %	8,146,750	7,664,208	6.3 %
% of Total Revenue	27.6 %	27.4 %	0.2 %	29.7 %	28.0 %	1.7 %

SALES AND USE TAX

June

2015

ACCOUNT GROUPS

04000 Home Furnishings

	June 2015	June 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	250	242	8	250	242	8
Net Taxable Sales	4,198,613	4,840,147	(13.3) %	21,953,696	22,276,631	(1.4) %
Net Sales Tax	136,359	107,036	27.4 %	656,117	660,762	(0.7) %
Delinquent Sales Tax	0	47,991	-	51,589	56,501	-
Use Tax	1,000	10,410	(90.4) %	5,697	16,531	(65.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	160	5,586	-	1,360	11,535	-
Total Revenue	137,519	171,023	(19.6) %	714,763	745,329	(4.1) %
% of Total Revenue	2.6 %	3.5 %	(0.9) %	2.6 %	2.7 %	(0.1) %

05000 General

Active Accounts	535	523	12	535	523	12
Net Taxable Sales	21,711,020	21,633,142	0.4 %	114,929,923	114,422,781	0.4 %
Net Sales Tax	708,322	704,639	0.5 %	3,734,751	3,693,122	1.1 %
Delinquent Sales Tax	729	1,823	-	11,168	39,632	-
Use Tax	4,211	5,036	(16.4) %	22,367	17,846	25.3 %
Delinquent Use Tax	877	0	-	877	5,923	-
Other Revenue	835	1,993	-	4,746	7,359	-
Total Revenue	714,974	713,491	0.2 %	3,773,909	3,763,883	0.3 %
% of Total Revenue	13.5 %	14.4 %	(0.9) %	13.7 %	13.8 %	(0.1) %

06000 Lodging

Active Accounts	20	19	1	20	19	1
Net Taxable Sales	2,148,077	1,979,888	8.5 %	9,248,205	9,382,886	(1.4) %
Net Sales Tax	70,160	64,670	8.5 %	301,078	299,533	0.5 %
Delinquent Sales Tax	0	0	-	824	6,803	-
Use Tax	744	422	76.3 %	2,648	3,038	(12.8) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	17	1,757	-	469	2,476	-
Total Revenue	70,921	66,849	6.1 %	305,019	311,850	(2.2) %
% of Total Revenue	1.3 %	1.3 %	0.0 %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

June

2015

ACCOUNT GROUPS

07000 Lumber

	June 2015	June 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	2,865	2,621	244	2,865	2,621	244
Net Taxable Sales	13,116,782	11,313,485	15.9 %	54,973,555	49,837,645	10.3 %
Net Sales Tax	421,674	368,791	14.3 %	1,779,463	1,616,834	10.1 %
Delinquent Sales Tax	0	0	-	6,235	6,073	-
Use Tax	326,397	284,582	14.7 %	1,558,942	1,329,534	17.3 %
Delinquent Use Tax	0	0	-	12,623	0	-
Other Revenue	375	0	-	1,504	2,834	-
Total Revenue	748,446	653,373	14.6 %	3,358,767	2,955,275	13.7 %
% of Total Revenue	14.1 %	13.2 %	0.9 %	12.2 %	10.8 %	1.4 %

08000 Professional

Active Accounts	1,947	1,936	11	1,947	1,936	11
Net Taxable Sales	2,654,504	2,443,427	8.6 %	13,070,310	11,570,992	13.0 %
Net Sales Tax	82,881	69,291	19.6 %	406,947	353,181	15.2 %
Delinquent Sales Tax	1,197	9,271	-	10,859	16,967	-
Use Tax	45,266	35,392	27.9 %	233,673	393,587	(40.6) %
Delinquent Use Tax	0	0	-	9,052	3,214	-
Other Revenue	0	3,817	-	1,812	6,951	-
Total Revenue	129,344	117,771	9.8 %	662,343	773,900	(14.4) %
% of Total Revenue	2.4 %	2.4 %	0.0 %	2.4 %	2.8 %	(0.4) %

09000 Public Utility

Active Accounts	316	308	8	316	308	8
Net Taxable Sales	11,491,654	11,187,616	2.7 %	76,455,497	79,694,760	(4.1) %
Net Sales Tax	375,117	357,337	5.0 %	2,459,367	2,593,697	(5.2) %
Delinquent Sales Tax	0	0	-	37,147	1,779	-
Use Tax	3,242	3,874	(16.3) %	21,947	68,039	(67.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	607	179	-
Total Revenue	378,359	361,211	4.7 %	2,519,068	2,663,694	(5.4) %
% of Total Revenue	7.1 %	7.3 %	(0.2) %	9.2 %	9.7 %	(0.5) %

SALES AND USE TAX

June

2015

ACCOUNT GROUPS

10000 Unclassified

	June 2015	June 2014	INC (DEC)	YTD 2015	YTD 2014	INC (DEC)
Active Accounts	1,930	1,888	42	1,930	1,888	42
Net Taxable Sales	14,249,089	20,640,156	(31.0) %	67,753,848	80,890,583	(16.2) %
Net Sales Tax	455,593	650,950	(30.0) %	2,064,794	2,486,437	(17.0) %
Delinquent Sales Tax	6,007	10,338	-	117,187	123,412	-
Use Tax	34,634	30,334	14.2 %	183,398	304,353	(39.7) %
Delinquent Use Tax	0	0	-	1,247	844	-
Other Revenue	1,015	0	-	6,752	20,043	-
Total Revenue	497,249	691,622	(28.1) %	2,373,378	2,935,089	(19.1) %
% of Total Revenue	9.4 %	14.0 %	(4.6) %	8.6 %	10.7 %	(2.1) %

11000 Home Occupations

Active Accounts	115	109	6	115	109	6
Net Taxable Sales	669,385	534,487	25.2 %	3,117,888	3,333,936	(6.5) %
Net Sales Tax	21,519	16,126	33.4 %	99,175	75,167	31.9 %
Delinquent Sales Tax	0	0	-	652	31,056	-
Use Tax	11	6	83.3 %	80	44	81.8 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	16	0	-	122	4,755	-
Total Revenue	21,546	16,132	33.6 %	100,029	111,022	(9.9) %
% of Total Revenue	0.4 %	0.3 %	0.1 %	0.4 %	0.4 %	0.0 %

12000 Manufacturing

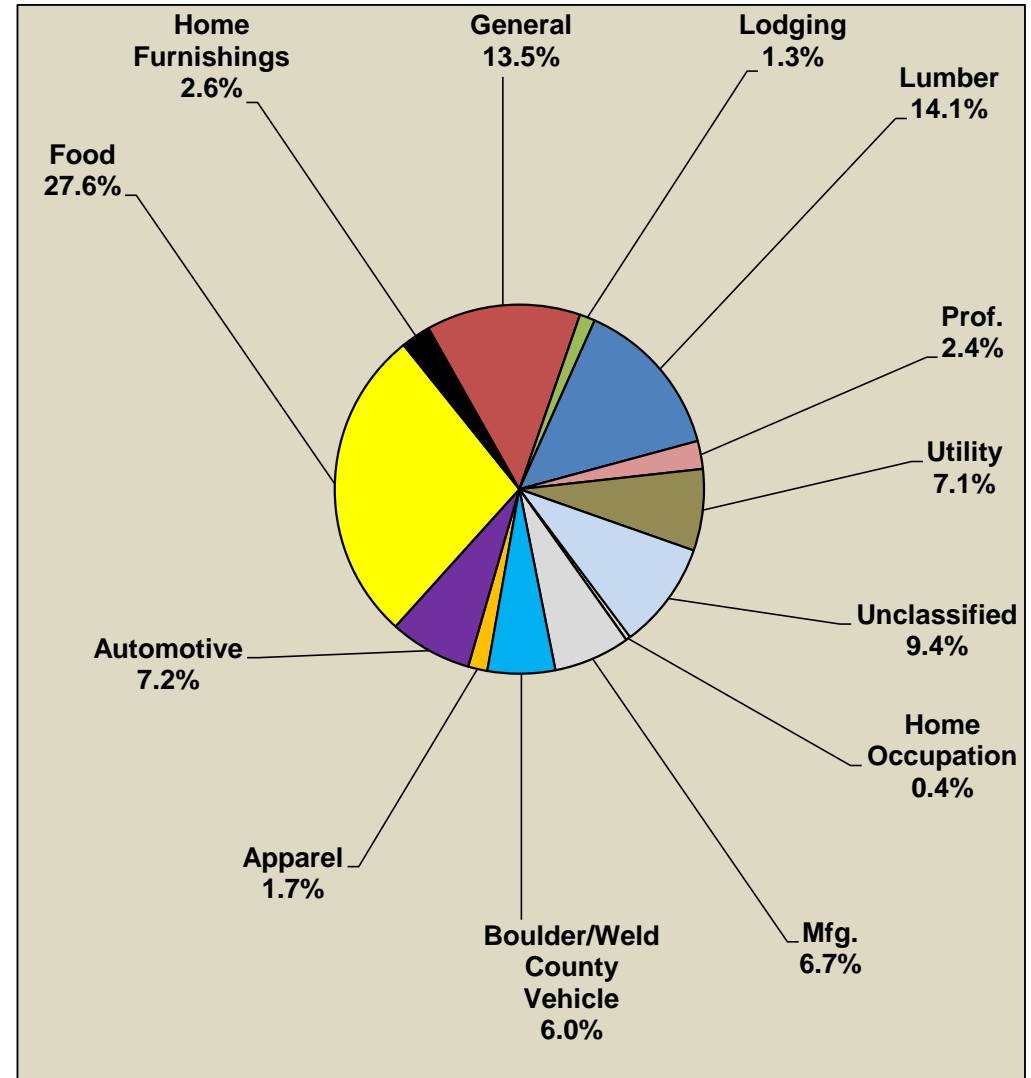
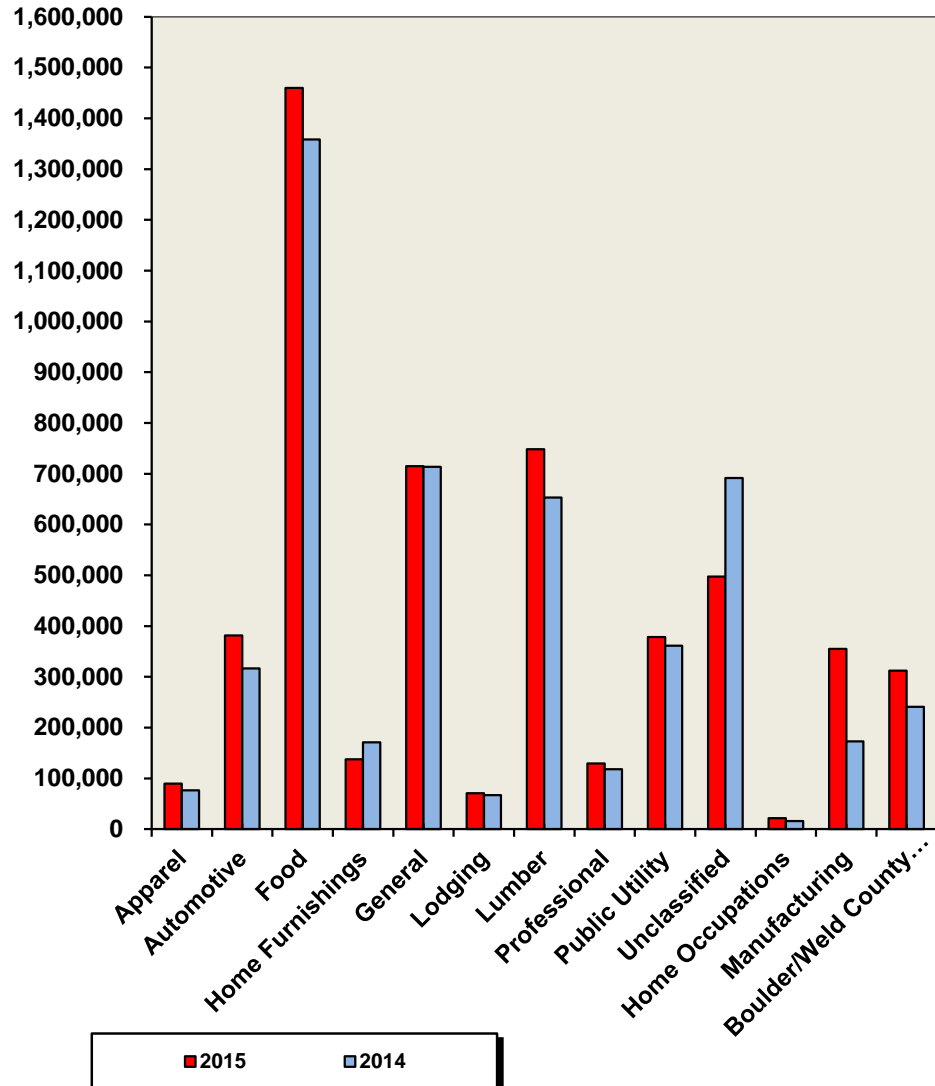
Active Accounts	214	217	(3)	214	217	(3)
Net Taxable Sales	4,724,969	1,877,106	151.7 %	15,337,969	16,149,421	(5.0) %
Net Sales Tax	153,962	60,136	156.0 %	497,938	503,429	(1.1) %
Delinquent Sales Tax	0	807	-	1,262	1,859	-
Use Tax	200,760	111,494	80.1 %	925,313	791,202	17.0 %
Delinquent Use Tax	0	0	-	3,638	256,593	-
Other Revenue	0	103	-	2,704	80,544	-
Total Revenue	354,722	172,540	105.6 %	1,430,855	1,633,627	(12.4) %
% of Total Revenue	6.7 %	3.5 %	3.2 %	5.2 %	6.0 %	(0.8) %

00000 Boulder/Weld County Vehicle

Use Tax	312,430	240,712	29.8 %	1,684,372	1,578,888	6.7 %
% of Total Revenue	5.9 %	4.9 %	1.0 %	6.1 %	5.8 %	0.3 %

Net Sales & Use Tax by Industry Type

For The Month Of
June
2015



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		June 2015						
ACCOUNT GROUP	ACTIVE		June	June	INCR/	YTD	YTD	INCR/
ACCOUNT #	ACCTS		2015	2014	(DECR)	2015	2014	(DECR)
Apparel	81	Net Taxable Sales	2,728,936	2,321,807	17.5 %	12,390,913	11,673,379	6.1 %
01000		Total Revenue	89,709	76,174	17.8 %	410,760	382,169	7.5 %
Automotive	316	Net Taxable Sales	11,634,564	9,653,849	20.5 %	59,880,951	55,234,500	8.4 %
02000		Total Revenue	381,338	316,662	20.4 %	1,970,996	1,813,468	8.7 %
Food	496	Net Taxable Sales	44,425,263	41,417,639	7.3 %	247,341,378	232,156,638	6.5 %
03000		Total Revenue	1,460,062	1,358,348	7.5 %	8,146,750	7,664,208	6.3 %
Home Furnishings	250	Net Taxable Sales	4,198,613	4,840,147	(13.3) %	21,953,696	22,276,631	(1.4) %
04000		Total Revenue	137,519	171,023	(19.6) %	714,763	745,329	(4.1) %
General	535	Net Taxable Sales	21,711,020	21,633,142	0.4 %	114,929,923	114,422,781	0.4 %
05000		Total Revenue	714,974	713,491	0.2 %	3,773,909	3,763,883	0.3 %
Lodging	20	Net Taxable Sales	2,148,077	1,979,888	8.5 %	9,248,205	9,382,886	(1.4) %
06000		Total Revenue	70,921	66,849	6.1 %	305,019	311,850	(2.2) %
Lumber	2,865	Net Taxable Sales	13,116,782	11,313,485	15.9 %	54,973,555	49,837,645	10.3 %
07000		Total Revenue	748,446	653,373	14.6 %	3,358,767	2,955,275	13.7 %
Professional	1,947	Net Taxable Sales	2,654,504	2,443,427	8.6 %	13,070,310	11,570,992	13.0 %
08000		Total Revenue	129,344	117,771	9.8 %	662,343	773,900	(14.4) %
Public Utility	316	Net Taxable Sales	11,491,654	11,187,616	2.7 %	76,455,497	79,694,760	(4.1) %
09000		Total Revenue	378,359	361,211	4.7 %	2,519,068	2,663,694	(5.4) %
Unclassified	1,930	Net Taxable Sales	14,249,089	20,640,156	(31.0) %	67,753,848	80,890,583	(16.2) %
10000		Total Revenue	497,249	691,622	(28.1) %	2,373,378	2,935,089	(19.1) %
Home Occupations	115	Net Taxable Sales	669,385	534,487	25.2 %	3,117,888	3,333,936	(6.5) %
11000		Total Revenue	21,546	16,132	33.6 %	100,029	111,022	(9.9) %
Manufacturing	214	Net Taxable Sales	4,724,969	1,877,106	151.7 %	15,337,969	16,149,421	(5.0) %
12000		Total Revenue	354,722	172,540	105.6 %	1,430,855	1,633,627	(12.4) %
Boulder/Weld County Ver	2	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
00000		Total Revenue	312,430	240,712	29.8 %	1,684,372	1,578,888	6.7 %
GRAND TOTALS	9,087	Net Taxable Sales	133,752,856	129,842,749	3.0 %	696,454,133	686,624,152	1.4 %
		Total Revenue	5,296,619	4,955,908	6.9 %	27,451,009	27,332,402	0.4 %

ACCOUNT GROUP

INDUSTRY DESCRIPTIONS

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

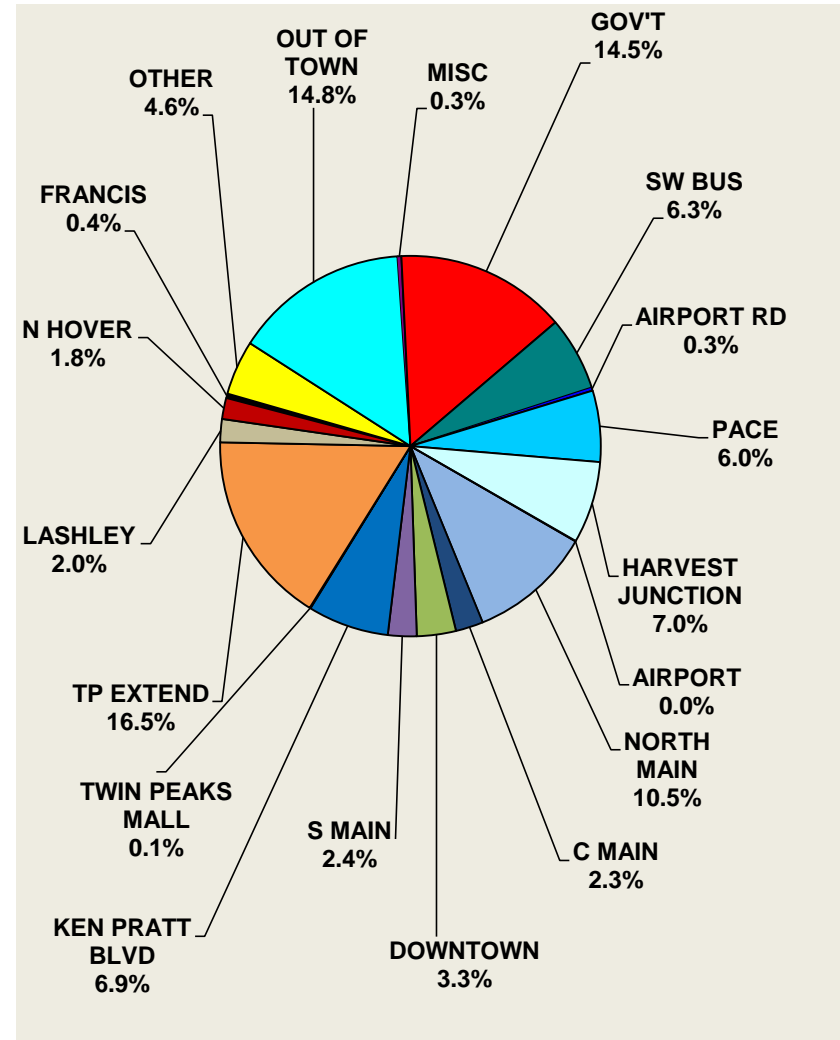
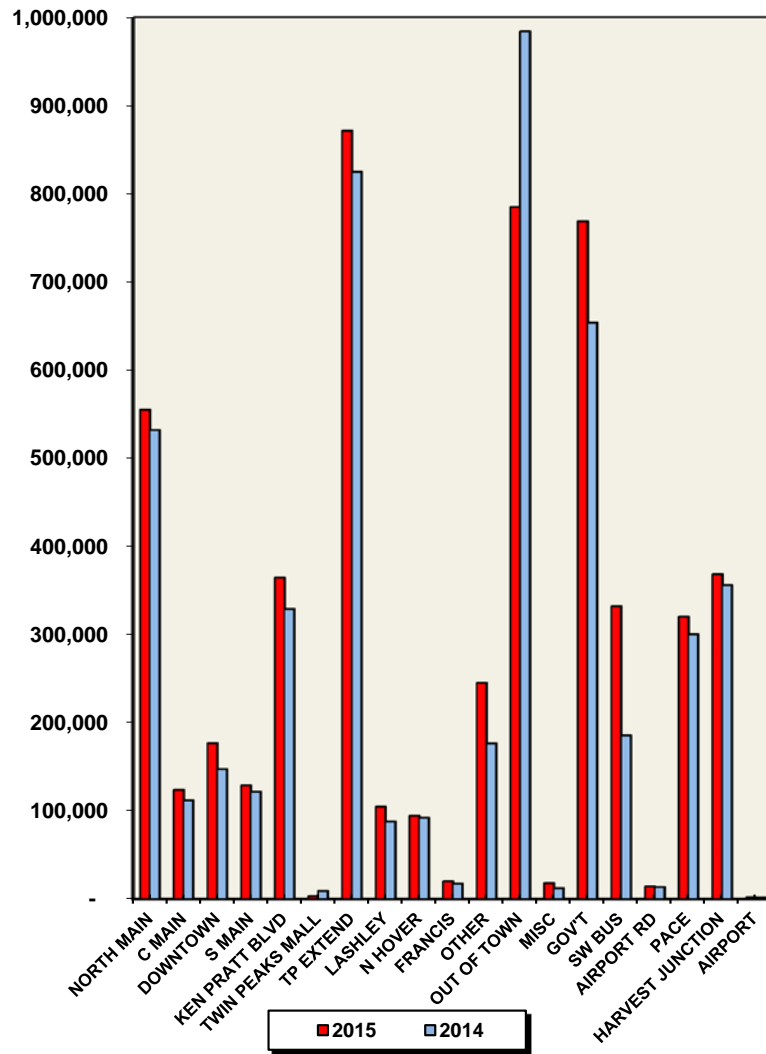
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

		June 2015						
LOCATION		% OF TOTAL	June 2015	June 2014	INCR/ (DECR)	YTD 2015	YTD 2014	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.6%	16,795,299	16,139,707	4.1 %	92,175,369	89,830,397	2.6 %
	Total Revenue	10.5%	555,171	531,927	4.4 %	3,033,453	2,958,986	2.5 %
CENTRAL MAIN	Net Taxable Sales	2.9%	3,826,205	3,324,356	15.1 %	20,806,649	18,365,505	13.3 %
	Total Revenue	2.3%	123,499	111,790	10.5 %	676,277	603,187	12.1 %
DOWNTOWN	Net Taxable Sales	3.9%	5,238,620	4,418,554	18.6 %	26,816,825	24,025,369	11.6 %
	Total Revenue	3.3%	176,725	147,083	20.2 %	881,174	791,480	11.3 %
SOUTH MAIN	Net Taxable Sales	2.9%	3,908,754	3,697,266	5.7 %	21,065,401	20,947,717	0.6 %
	Total Revenue	2.4%	128,647	121,560	5.8 %	693,918	686,219	1.1 %
KEN PRATT BOULEVARD	Net Taxable Sales	8.2%	10,923,160	9,730,317	12.3 %	59,126,764	55,347,373	6.8 %
	Total Revenue	6.9%	364,448	328,917	10.8 %	1,960,702	1,838,999	6.6 %
TWIN PEAKS MALL	Net Taxable Sales	0.1%	104,927	275,631	(61.9) %	1,019,349	3,920,853	(74.0) %
	Total Revenue	0.1%	3,407	8,967	(62.0) %	33,202	128,954	(74.3) %
TW PKS SQ EXTENDED	Net Taxable Sales	19.8%	26,437,485	25,033,568	5.6 %	138,590,646	132,696,982	4.4 %
	Total Revenue	16.5%	871,809	825,110	5.7 %	4,567,064	4,372,804	4.4 %
LASHLEY	Net Taxable Sales	2.3%	3,128,938	2,498,048	25.3 %	15,614,406	13,566,994	15.1 %
	Total Revenue	2.0%	104,431	87,760	19.0 %	525,224	461,894	13.7 %
NORTH HOVER	Net Taxable Sales	2.2%	2,887,283	2,767,415	4.3 %	16,330,714	15,979,759	2.2 %
	Total Revenue	1.8%	94,237	91,876	2.6 %	535,193	525,729	1.8 %
FRANCIS	Net Taxable Sales	0.5%	610,394	572,274	6.7 %	3,815,432	2,934,655	30.0 %
	Total Revenue	0.4%	20,088	17,325	15.9 %	127,216	100,849	26.1 %
ALL OTHERS	Net Taxable Sales	3.0%	4,026,097	3,428,923	17.4 %	18,973,003	15,170,732	25.1 %
	Total Revenue	4.6%	245,282	176,486	39.0 %	1,201,989	1,119,367	7.4 %
OUT OF TOWN	Net Taxable Sales	17.6%	23,583,521	30,096,418	(21.6) %	120,337,047	140,479,480	(14.3) %
	Total Revenue	14.8%	785,276	984,537	(20.2) %	4,032,306	4,890,048	(17.5) %
MISCELLANEOUS	Net Taxable Sales	0.4%	543,658	376,619	44.4 %	2,193,852	1,969,821	11.4 %
	Total Revenue	0.3%	17,894	12,254	46.0 %	71,803	66,659	7.7 %
CITY, BLDR CO	Net Taxable Sales	3.3%	4,384,622	4,292,979	2.1 %	25,866,648	25,781,882	0.3 %
	Total Revenue	14.5%	768,864	653,713	17.6 %	4,054,955	3,723,882	8.9 %
SW BUSINESS	Net Taxable Sales	4.6%	6,101,116	3,206,673	90.3 %	21,739,530	21,397,263	1.6 %
	Total Revenue	6.3%	332,183	185,353	79.2 %	1,353,220	1,609,907	(15.9) %
AIRPORT ROAD	Net Taxable Sales	0.3%	421,406	402,188	4.8 %	2,475,748	2,445,661	1.2 %
	Total Revenue	0.3%	14,155	13,577	4.3 %	85,344	84,861	0.6 %
PACE	Net Taxable Sales	7.3%	9,728,760	9,054,307	7.4 %	54,898,738	50,974,349	7.7 %
	Total Revenue	6.0%	320,269	300,130	6.7 %	1,807,469	1,680,129	7.6 %
HARVEST JUNCTION	Net Taxable Sales	8.3%	11,064,488	10,507,488	5.3 %	53,933,617	50,636,586	6.5 %
	Total Revenue	7.0%	368,314	355,915	3.5 %	1,781,208	1,679,568	6.1 %
AIRPORT	Net Taxable Sales	0.0%	38,123	20,018	90.4 %	674,395	152,774	341.4 %
	Total Revenue	0.0%	1,920	1,629	17.9 %	29,292	8,879	229.9 %
TOTALS	Net Taxable Sales	100%	133,752,856	129,842,749	3.0 %	696,454,133	686,624,152	1.4 %
	Total Revenue	100%	5,296,619	4,955,908	6.9 %	27,451,009	27,332,402	0.4 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

For The Month Of

**June
2015**



DESIGNATION	APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION
NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	T Business on the TWIN PEAKS URBAN RENEWAL AUTHORITY.
TW PKS SQ EXTENDED	P Business generally South of RogersRoad, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS URBAN RENEWAL AUTHORITY
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	E All other licensed business within the City limits of Longmont.
OUT OF TOWN	O All out of town Business licensed to collect Longmont taxes.
AIRPORT	A Business located at the Vance Brand Municipal Airport
MISCELLANEOUS	X Non-licensed and Temporary Business.
CITY, BLDR CO	V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.

LODGERS TAX

June

2015

	2015 MONTHLY	PERCENT CHANGE	2014 MONTHLY	2015 YTD	PERCENT CHANGE	2014 YTD
January	20,477	(1.9) %	20,874	20,477	(1.9) %	20,874
February	20,884	0.9 %	20,706	41,360	(0.5) %	41,580
March	23,900	(21.3) %	30,363	65,261	(9.3) %	71,943
April	26,550	(2.3) %	27,169	91,811	(7.4) %	99,112
May	38,171	2.8 %	37,126	129,982	(4.6) %	136,238
June	41,114	6.3 %	38,689	171,096	(2.2) %	174,927
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 171,096</u>	(2.2) %	<u>\$ 174,927</u>			